



State of North Dakota
Office of State Tax Commissioner
600 E. Boulevard Ave., Dept. 127
Bismarck, North Dakota 58505-0599

Cory Fong
TAX COMMISSIONER

Beginning Farmer Statement

*To be completed and attached to the income tax return of
a landowner claiming a beginning farmer income tax deduction*

This statement facilitates the administration of the beginning farmer income tax deductions allowed under North Dakota Century Code §§ 57-38-67 through 57-38-70, and 57-38-01.2(1)(m). For a complete explanation of the beginning farmer income tax deduction provisions, including the definitions of *landowner* and *beginning farmer*, see ***Income Tax Guideline: Beginning Farmer Income Tax Deductions***.

This statement has two parts: **Part 1 (Beginning Farmer Certification)** must be completed in all cases by the individual who qualifies as a beginning farmer. **Part 2 (Landowner Rental Certification)** must be completed by the landowner **ONLY IF** a deduction for net income from a lease contract is claimed.

This statement must be completed and attached to the landowner's North Dakota income tax return for each tax year in which a beginning farmer income tax deduction is claimed. The landowner may make copies of this statement, as needed, for this purpose. The landowner should also keep a copy.

Part 1 — Beginning Farmer Certification. This part must be completed by the individual who qualifies as a beginning farmer. This part must be completed in all cases regardless of the kind of deduction claimed by the landowner.

1. Name of beginning farmer _____
2. Address of beginning farmer _____

3. Social security number of beginning farmer _____
4. Date on which lease or purchase contract was entered into _____

I declare under the penalties of N.D.C.C. § 12.1-11-02, which provides for a Class A misdemeanor for making a false statement in a governmental matter, that I am a beginning farmer as defined in N.D.C.C. § 57-38-67(2).

Signature of beginning farmer

Signature of spouse, if applicable

Date

Part 2 — Landowner Rental Certification. This part must be completed by the landowner **ONLY IF** a deduction for net income from a lease contract is claimed by the landowner.

I declare under the penalties of N.D.C.C. § 12.1-11-02, which provides for a Class A misdemeanor for making a false statement in a governmental matter, that I am a landowner as defined in N.D.C.C. § 57-38-67(3), and that I did not cancel any land lease contract with any other person for the purpose of qualifying for the deduction for net income from a lease contract under N.D.C.C. § 57-38-69.

Signature of landowner

Signature of spouse, if applicable

Date